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(c)2006 Milwaukee Jnl Sntl
           Items
                       Description
Set
                       (CHILD OR DAUGHTER OR SON OR CHILDREN OR GRANDPARENT) (20N) -
S1
                85
                   (MOTHER OR FATHER OR PRIMARY OR MAIN) (20N) (CREDIT OR DEBIT) (2-
                   ON) (VERIF? OR VALID?) NOT PY>1999
$2      /
? t2/3,k/all
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                      RD (unique items)
2/3,K/1 (Item 1 from file: 15)
DIALOG(R)File 15:ABI/Inform(R)
(c) 2006 ProQuest Info&Learning. All rts. reserv.
01868168 05-19160
Give me credit... I understand the child tax credit
Krebs, David A
National Public Accountant v44n5 PP: 39-40 Jul 1999 ISSN: 0027-9978 JRNL CODE: NPA
WORD COUNT: 1088
```

...TEXT: dependency exemption. Instead, Congress opted for a new Code Section 24, five qualifying criteria, the mother of all phaseouts, and a dual credit system of non-refundable and refundable credits. The final forms were released in early December. It is time to gain an understanding of this complex credit, commonly known as the child tax credit.

The Taxpayer Relief Act of 1997 allows a tax credit against the taxpayer's tax liability equal to \$400 per qualifying child for the year 1998 and \$500 per qualifying child for years after 1998.

To qualify as a dependent, the taxpayer must meet all five requirements as follows:

1. The name and valid Social Security number of all qualified children must be included on Form 1040, page 1. A checkmark is now needed on line 6C, column 4 to identify the qualifying child.

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            (c) 2006 Thomson Financial Networks
                      Description
Set
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s1
                 DER?) NOT PY>1999
s2 ? t2/3,k/all
                      RD (unique items)
2/3,K/1 (Item 1 from file: 16)
DIALOG(R)File 16:Gale Group PROMT(R)
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05917315 Supplier Number: 53148528 (USE FORMAT 7 FOR FULLTEXT)
'Enterprise Risk Management' Fuels Captive Surge.
Koritzinsky, Arthur
National Underwriter Property & Casualty-Risk & Benefits Management, p
S-21(1)
Oct 26, 1998
Language: English
                              Record Type: Fulltext
Document Type: Magazine/Journal; Trade
Word Count:
                  1782
           an attractive way to retain risk and underwrite controlled
third-party risk.
                       Examples Of Controlled Third - Party Captive Business
        Primary Business Of Captive Owner
        Type Of Insurance Underwritten
Banks and consumer finance
                                                     Credit life health and disability a
       organizations...
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                                                          Supplier Number: 980301233
DIALOG Accession Number: 02448343
Equal Credit Opportunity
                      Issue: 48
Volume: 63
                                           Page: 12326
CITATION NUMBER: 63 FR 12326
Date: THURSDAY, MARCH 12, 1998
TEXT:
information. The sharing of information through counseling programs, such as home-ownership counseling, is a prime example. In home-ownership counseling, a third - party organization and financial institution may
partner to counsel potential home buyers--typically first-time home...
                  (Item 2 from file: 180)
 2/3, K/3
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DIALOG Accession Number: 02434668 Supplier Number: 970301421
Promoting Wholesale Competition Through Open Access Non-Discriminatory
Transmission Services by Public Utilities; Recovery of Stranded Costs by
Public Utilities and Transmitting Utilities Volume: 62 Issue: 50 Page: 12274 CITATION NUMBER: 62 FR 12274
Date: FRIDAY, MARCH 14, 1997
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File
              (c)2006 Japan Science and Tech Corp(JST)
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File 813:PR Newswire 1987-1999/Apr 30
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Y)(10N)(ELECTRONIC OR E OR ONLINE OR ON()LINE OR ECOMMERCE OR
INTERNET)(3N)(TRANSACTION? ? OR PURCHASE OR PURCHASES OR SALE-
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s2
? t2/3,k/all
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04040555
                 INSPEC Abstract Number: D88000423
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